IN THE HIGH COURT OF JUDICATURE
ANDHRA PRADESH
AT HYDERABAD

THE HON'BLE MR JUSTICE J.CHELAMESWAR
and
THE HON'BLE MR JUSTICE D.APPA RAO

WRIT PETITION NO :16915 of 2006

Dated: 13th September 2006.

Between:

M/s Rangoli Marketing Co.,
G-64, R.R.Towers, Chirag Ali Lane.

..... PETITIONER

AND

Commercial Tax Officer, Nampally Circle, Hyderabad
and another

.....RESPONDENTS

THE HON'BLE SRI JUSTICE J.CHELAMESWAR
AND
THE HON'BLE SRI JUSTICE D.APPA RAO

W.P.NO.16915 OF 2006

ORAL ORDER:
(Per the Hon'ble Sri Justice J.Chelameswar)

The petitioner is a partnership firm, carrying on business in the execution of works contracts, registered on the rolls of the 1st respondent, under the A.P.G.S.T. Act. For the assessment year 2001-02, the petitioner's liability for tax under the abovementioned act, was determined by an assessment order dated 16-05-2002. It appears that the said assessment order was revised by the 1st respondent and subsequently a further revision by the Deputy Commissioner, Abids Division, Hyderabad, in exercise of the powers under Section 20(2) of the Act, and came to the conclusion that the petitioner is liable to pay a higher amount of tax than was determined by the Assessing Authority. Aggrieved by the same, the petitioner carried the matter in appeal before the Sales Tax Appellate Tribunal. Pending appeal, the petitioner sought stay of recovery of the tax determined by the Revisionary Authority, referred to above. The said stay application was rejected by the 2nd respondent by order dated 20-03-2006. Hence, the present writ petition.

Heard the learned Government Pleader for Commercial Tax.

In the circumstances, we are of the opinion that the

matter can be disposed of by directing the respondents not to take any coercive steps for recovery of the tax mentioned above from the petitioner on condition of the petitioner depositing 50% of the disputed tax, within a period of four weeks from today. The amount of tax paid already paid, if any, with reference to the abovementioned assessment year, shall be given credit to while computing the 50% of the disputed tax.

Accordingly, with the above directions, the writ petition is disposed of at the stage of admission.

J.Chelameswar, J

D.Appa Rao, J

13th September 2006
mrk